

ATTENTION TAXPAYERS

The official exchange rate for the tax year 2002 is EUR1.06 per US \$.

While the U.S. Consulate in Munich cannot provide U.S. tax advice, it does provide tax forms and publications and can refer you to an IRS-trained VECTA volunteer for basic tax assistance. If you would like help filling out returns during the tax season, please send an e-mail to VECTAMunich@state.gov or call 089-28880 Monday through Friday between 14:30 and 16:30 to make a VECTA appointment.

You may also contact the Internal Revenue Service (IRS) office in Berlin:

Internal Revenue Service

U.S. Embassy Berlin

Clayallee 170

14195 Berlin

Internet: www.irs.gov or www.usembassy.de

Tel.: (030) 8305 1140 (Mon.-Fri. from 9:00 a.m. to 1:00 p.m.)

Fax: (030) 8305 1140

A list of professional tax advisors serving the Munich area is also provided below for your convenience.

The Federal Tax filing requirements for U.S. citizens living abroad are generally the same as those for U.S. citizens living in the U.S.A. All citizens and legal permanent residents (green cards holders) are required to report their worldwide income.

Worldwide income includes:

1. Earned Income: Salaries and wages, commissions, bonuses, professional fees, non-cash payments, allowances and reimbursements.
2. Unearned Income: Dividends, capital gains, gambling winnings and alimony.
3. Other Income: Business profits, pensions, annuities, rents and royalties.

Income must be reported even if it is earned or received in a foreign country, paid in foreign currency or subject to foreign tax.

NOTE: Non-U.S.-citizens residing, working or doing business in the U.S. may also be required to fulfill certain U.S. tax requirements.

For further information, write to:

Assistant Commissioner (International)

Attn: IN:C:TPS

Internal Revenue Service

950 L'Enfant Plaza South, S.W.

Washington, D.C. 20024

Tel: 001-215-516-2000

TAX ADVISORS

H&R BLOCK

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THE TAX STORE

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American Consulate General, Koeniginstr. 5, 80539 Muenchen,
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